

Nationwide Tax Forum

W-2 Payroll Pointers



Patricia A. Hayes

Program Expert, Chicago Regional Office

Social Security Administration

June 28, 2005

Topics

- What's New? What's Not?
- TY 2005 Changes
- Ways to File W-2 / W-2c
- Test Your File and Practice E-File
- Avoiding Common Errors
- Employee Name/SSN Verification
- Reconciling W-2 and 941/943 totals
- Social Security Statement
- Garnishment from SSA

June 28, 2005

W-2 Reminders

2005 Wage Maximum	<i>\$90,000</i>
Employee copies due	<i>January 31, 2006</i>
SSA Wage reports due	
Electronic by	<i>March 31, 2006</i>
Paper/Disk by	<i>February 28, 2006</i>

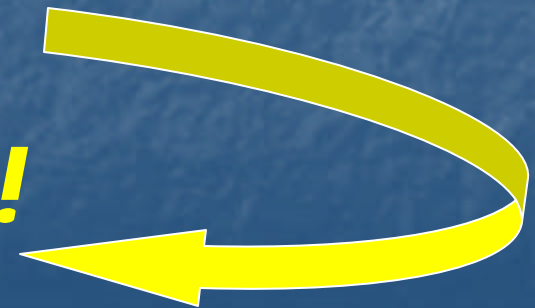
- Do *not* duplicate e-file by filing paper forms.
- Do *not* file 250+ on paper.
- Do file on time

June 28, 2005

W-2 Reporting Options

- Paper (Copy A W-2 and W-3)
- Magnetic Media (final year)
- **Electronic file**

Your best choice!



June 28, 2005

Paper W-2 Filing

- up to 249 W-2's per EIN (current law)
- Machine readable – Do not print and fill in blank forms from irs.gov
 - Official IRS Copy A printed forms W-2/W-3
-or-
 - IRS Pub. 1141 compatible substitutes
(vendor Copy A forms or b/w software versions
approved by SSA)
- Send under cover of W-3 to SSA
(See “Where To File” on W-3)

June 28, 2005

Paper Forms are *Expensive and Error Prone*

Labor Intensive Receipt and Handling

Non-scannable forms/fill-ins must be keyed

- Wrong size
- Cut forms
- Entries
 - too small
 - too light
 - outside the boxes
 - completed by hand

June 28, 2005

Magnetic Media Sunset

- Diskette (3½")

Final year is tax year 2005

- Magnetic tape (reel or cartridge)

Final year was tax year 2004

“Farewell, good and faithful friend.”

June 28, 2005



- March 31st filing deadline allows time to
 - Reconcile to 941/943
 - Check employee copies
- Avoids handling/shipping \$\$ for employers and SSA
- No W-3
- Immediate electronic receipt
- Faster processing
- "Self Service" tracking and more

June 28, 2005

PIN and Password are *Personal!*

- PIN (*Personal* ID Number) replaces signature and other W-3 items
- Password (user created) required to log in and use SSA's suite of services

Point your browser to
[*www.socialsecurity.gov/employer*](http://www.socialsecurity.gov/employer)
and select
"Business Services Online"

June 28, 2005

Employer Reporting Instructions & Information

Social Security Online

www.socialsecurity.gov

Home

Questions?

How to Contact Us

Search



Employer Reporting Instructions & Information

Go To: www.socialsecurity.gov/employer

Employer Information
Website Index

[Main Employer Reporting Page](#)

[General W-2 Filing Information](#)

[How To File](#)

[Where To File](#)

[Wage Reporting Software](#)

[Vendor List](#)

[Forms & Publications](#)

[Social Security Number
Verification](#)

[Developer Specifications](#)

[Employer Reconciliation
Process](#)

[Frequently Asked Questions &](#)

Form W-2 Filing Methods

Electronic Filing

[How To File](#)

[E-Filing Handbook](#)

[Business Services Online](#)

[Electronically File Your W-2s](#)

[E-Filing and Magnetic Media File Format](#)

[How to File W-2C](#)

[Form W-2c/W-3c Instructions](#)

[Business Services Online Tutorial](#)

[E-Filing and Magnetic Media File Format for W-2C](#)

[File Edit Tips for W-2 Reports](#)

[Cartridge, or Diskette Filers](#)

[Magnetic Media File Format](#)

[How to File W-2C](#)

Select "Business
Services Online"

Tutorial

[W2 News Subscribe Today](#)

[New Employees Not Covered by
Social Security](#)

[2005 Wage Base Announced](#)

[BSO Tutorial for TY 2004](#)

[File Edit Tips for W-2 Reports](#)

[New Threshold for W-2c](#)

[E-Filing Handbook](#)

[Online Error Information](#)

[Call the Experts](#)



BSO Welcome Page

Si usted necesita ayuda en español para someter sus informes de salario electrónicamente (esto incluye registrarse para un Número de Identificación Personal [PIN, por sus siglas en inglés] y contraseña), llame al 1-800-772-6270.

Business Services Online (BSO)

BSO is a [suite of business services](#) for companies to conduct business with the Social Security Administration. You must be a registered BSO user to use BSO. Other services may be added in the future.



[Login](#)

If you have already registered, select Login to use BSO services and to maintain your BSO account.



[Registration](#)

If you have not registered for BSO, but need a Personal Identification Number (PIN) and password, select Registration.

BSO and Registration:

Software/Hardware Requirements:

Your browser settings must accept cookies. We recommend using a Windows-based PC to use our Internet services. Using Macintosh Computers, other non-Windows-based PCs, or mobile devices may not be consistent.

Encryption Notice:

If your browser can not support encryption, you may need to upgrade your browser to use BSO.

Online Services Are Available:

Monday-Friday
5 AM - 1 AM

Business Services Online Website Index

[Employer Information](#)

[BSO Handbook](#)

[SSA Home Page](#)

[Publications](#)

[Software](#)

[Feedback](#)

[Navigation](#)

[Security Policy](#)

BSO News

Enter your e-mail address during BSO Registration and receive important filing information. Because your time is valuable, we will only e-mail you about 4 to 6 times a year – for instance, when it's time to change your password or when changes are announced for the

Current PIN holder "Login"

New user "Registration"

IRES Welcome Page

Seguro Social en Espanol

Business Services Online Website Index

[Employer
Information](#)

[BSO Handbook](#)

[SSA Home Page](#)

[Publications](#)

[Software](#)

[Feedback](#)

[Navigation](#)

[Security Policy](#)

BSO News

Enter your e-mail address during BSO

Registration and receive important filing information.

Because your time is

valuable, we will only e-mail you about 4 to 6 times a year – for instance,

when it's time to change your password or when changes are

announced for the new filing season.

Already registered?

Login and select Update your Contact Information.

Business Services Online (BSO)

BSO is a [suite of business services](#) for companies to conduct business with the Social Security Administration. You must be a registered BSO user to use these services. Other services may be added in the future.

Please Note: If you are accessing Business Services Online using a slow connection speed (for example - dial-up connection), you may experience some problems with connectivity. These include partial page loads or error messages indicating that the page could not be found. Please refresh the page, or try again at a later time. We apologize for the inconvenience and are working to resolve the problem.



Login

If you have already registered and need to use BSO services or maintain your BSO account, or if you need to [complete your phone registration](#), select Login.



Registration

If you would like to register for BSO, and need to obtain a Personal Identification Number (PIN) and password, select Registration. **Note: You must have an Employer Identification Number (EIN) to request access to the full range of Business Services Online. If you are self-employed, you may request limited access without an EIN. [Apply For EIN](#)**

BSO and Registration:

Have a question? Call **1-800-772-6270** Monday through Friday, 7:00 a.m. to 7:00 p.m. Eastern Time to speak with Employer Customer Service personnel.

For **TDD/TTY** call **1-800-325-0778**.

Online Services Are Available:

Monday-Friday
5 AM - 1 AM

Saturday
5 AM - 11 PM

Sunday
8 AM - 11 PM

All times EST

Software/Hardware Requirements:

Your browser settings must accept cookies. We recommend using a Windows-based PC to use our Internet services. Using Macintosh Computers, Web TV, or other non Windows-based PCs may cause inconsistent results.

Encryption Notice:

If your browser can not use [128-bit encryption](#), you will need to [upgrade](#) it before you can use our Internet applications.

IRES Registration Attestation Page

Registration Attestation

Please read the following information about registering to use Business Services Online.

Please select the link below to read about SSA's legal authority for collecting information.

- [Paperwork Reduction Act Statement.](#)

Registering for Business Services

To obtain a PIN and password, complete the registration form and select the submit button on the following page. The information you submit will be verified against our records.

Upon successful registration, you will have your PIN and password.

You may update your registration information or change your password at any time. Your PIN will expire if you do not change your password at least once a year. The system will display your password expiration date. If you provide an e-mail address during the registration process, you will receive an e-mail notification when your PIN is about to expire.

I understand that the Social Security Administration (SSA) will validate the information I provide against the information in SSA's files.

User Certification for SSA Business Services Online

I certify that:

- I am currently employed by the employer associated with my registration and am authorized to conduct business on behalf of the employer.

OR

I am registering as the employer of an individual or individuals who work(s) for me in my household.

- I understand that I may be subject to penalties if I submit fraudulent information. I agree that I am responsible for all actions taken with my PIN.
- I am aware that any person who knowingly and willingly makes any representation to falsely obtain information from Social Security records and/or intends to deceive the Social Security Administration as to the true identity of an individual could be punished by a fine or imprisonment, or both.

By selecting the "I Accept" button, you certify that you have read, understand and agree to the user certification of Business Services Online.

IRES Registration Page

Registration for Business Services Online

Form Approved: OMB No. 0960-0626

You must have an Employer Identification Number (EIN) to request access to the full range of Business Services Online. If you are self-employed, you may request limited access without an EIN. [Apply For EIN](#)

NOTE: Accountants, CPAs, etc. You only need to register once in your own firm's name. You can then conduct business for as many clients as you wish.

Quick Help!

- Fields marked with an asterisk (*) MUST be completed.
- Enter Name and SSN as they appear on your Social Security Card
- Do NOT use punctuation in any field. This includes dashes in phone numbers.
- Please do NOT use your browser's navigation keys during this application.
- Use of the browser's navigation keys may cause a loss of data.

WARNING: Your JavaScript is currently disabled. This application gives you error messages and warnings that cannot be displayed unless JavaScript is enabled. To enable JavaScript, use your browser settings.

Information About You, or Your Company or Business: This part of the form is to gather information about you, or the company you own or by which you are employed. We will compare this information with our records to verify you are currently employed by the company or business you represent. Correspondence with your employer will be sent to the address we have on file, not the address provided above. Select this link for more help with completing this form. [Help](#)

Employer Identification Number (EIN):

I am Self Employed and have a U.S. Social Security Number
but DO NOT have an EIN: ☐

I work and reside outside the U.S. and DO NOT have a U.S. Social
Security Number: ☐

Company Name or Business Name: *

Company Phone Number: *

Company Phone Extension:

Please check the statement(s) below **ONLY** if they apply to you.

I am a 3rd party submitter registering to do business on behalf of another company.

I am registering as the employer of an individual or individuals who work(s) for me in my household.

IRES Registration Page

- Information About You:** Since you are requesting a Personal Identification Number (PIN), we will need to gather some information about you. The information you provide will be compared with our records in order to verify your identity. **Please enter Name and SSN as they appear on your Social Security Card.** Select this link for more help on filling out this form. [Help](#)

First Name: *

Middle Name:

Last Name: *

Suffix (Jr, Sr, II, III, IV):

U.S. Social Security Number:

Date of Birth (m m d d c c y y): *

Preferred Mailing Address Line 1: *

Preferred Mailing Address Line 2:

City: *

Please enter a U.S. Domestic Address OR a Foreign Address

Country: *

State Abbreviation (for U.S.) / Province: *

Zip (for U.S.) / Postal Code: *

Zip Ext (for U.S.):

Work Phone Number: *

Work Phone Extension:

Fax Number:

Please remember to provide your e-mail address. Your e-mail address is used to notify you about registration and other wage reporting updates (e.g., remind you to change your password to keep your PIN from expiring).

E-mail:

(Needed to notify you about registration and other wage reporting updates.)

Self-select Your Password: Your Personal Identification Number and password are required to access Business Services Online. Your password must be eight characters long and be a combination of letters and numbers. Select this link for more help on filling out this form. [Help](#)

Enter Password: *

Reenter Password: *

IRES PIN Issue page



Social SecurityOnline

Business Services Online

Social Security's Business Services Online (BSO)

BSO Help

Your registration request was successful. Your Personal Identification Number (PIN) for Business Services Online is:

T9ZH27P8

Please secure this number for your future use. You will need this number AND your password to access Business Services Online.

Your password will expire on 01/01/2006.

You must [change your password](#) before this date to prevent it from expiring.

You can now use your PIN and password. To request access to [Business Services Online](#) you must Login and select the Request Access to BSO Services option.

[Continue](#)

[Exit](#)

Have a question? Call **1-800-772-6270** to speak with Employer Customer Service personnel.
For TDD/TTY call **1-800-325-0778**.

IRES Home Page



Social SecurityOnline

Business Services Online

Social Security's Business Services Online (BSO)

[BSO Home](#) | [BSO Information Links](#) | [Contact SSA](#) | [Keyboard Navigation](#) | [Logout](#)

Welcome to Business Services Online (BSO), **MARY RUSSELL**

Your BSO Registration Password will expire on **09-30-2005**.

You must [change your password](#) before this date to prevent it from expiring.

What to do next: Now that your registration is complete, you must [Request Access to BSO Services](#).

BSO allows employers and their authorized representatives to perform the following services.

Registration Services:

▶ [Request Access to BSO Services](#)

Select the option or options that best describe the type of business you plan to conduct with Social Security. Once you have completed your request, an activation code may be mailed.

▶ [Activate Access to BSO Services](#)

Enter activation code(s) to gain full access to requested BSO service(s).

▶ [Re-Request Activation Codes](#)

Re-request activation code(s) if you have not received or have misplaced them.

▶ [Remove Access to BSO Services](#)

Disable your access to BSO services.

▶ [Deactivate your PIN](#)

Deactivate your Personal Identification Number (PIN).

▶ [Change your Password](#)

Your password must be changed at least once a year in order to keep your PIN active.

▶ [Update your Contact Information](#)

Update or change your registration information – correct address, phone number, company phone number, or e-mail address.

Request Activation Code Successful page



Social SecurityOnline

Business Services Online

Social Security's Business Services Online (BSO)

[BSO Home](#) | [BSO Information Links](#) | [Contact SSA](#) | [Keyboard Navigation](#) | [Logout](#)

[BSO Help](#)

Your re-request was received on Monday, January 24, 2005

Request(s)	Activation Code Status
Report Wages to Social Security	You may begin to use this service immediately.
Verify Social Security Numbers Online	Your activation code has been sent by first class mail to your employer.
View File/Wage Report Status, Errors, and Error Notices	Your activation code has been sent by first class mail to your employee.

The activation code is an added layer of security to either the employer or the employee using the service(s). You will not have access to certain services until you have activated the code. Activation codes are usually received within 2 weeks

Thank You For Using BSO.

[Continue](#)

[Exit](#)

[BSO Home Page](#) | [Request Additional Access](#)

Have a question? Call **1-800-772-6270** to speak with Employer Customer Service personnel.

E-file is for All Sizes, But not “One Size Fits All”

- 250+ W-2's – E-File in SSA's Magnetic Media Reporting & Electronic Filing (MMREF) format
- 1-249 W-2's – E-File strongly preferred
 - 1-20 choose W-2 Online (no software required) or MMREF-1 upload
 - 21+ – MMREF-1 upload

June 28, 2005

MMREF-1 Sources

- Vendor product (off the shelf or customized)



See “Vendor List” at
www.socialsecurity.gov/employer

- Proprietary program (download MMREF-1 from web site above)
- Payroll/Tax filing agent (outsource)

June 28, 2005

AccuWage/AccuW2c Test Software



- Select "Wage Reporting Software" at
[*www.socialsecurity.gov/employer*](http://www.socialsecurity.gov/employer)
AccuWage checks MMREF-1 format
AccuW2c checks MMREF-2 format
- Self-installing
- On-screen display of test results
- Identifies formatting and relational errors
(ask your software vendor for assistance if
errors are program-related)

June 28, 2005

"Dry Run" MMREF Upload

- Train new staff, refresh your memory, or test new software/hardware/connection
- Select "Test Your Connection" before upload
- See "Submit a Test File" in the Business Services Online Tutorial



"Test Your Connection" is available *only* for MMREF-1, *not* W-2 Online.

June 28, 2005

Avoid Errors

- Money items
 - W-2 totals not equal to W-3 (or MMREF-1 RT record)
 - Partial year / Prior year
- Wrong tax year (paper forms or RE record)
- Wrong EIN (doesn't match 941/943)
- Printing or MMREF-1 software not updated with IRS/tax law changes

June 28, 2005



Social Security Online Business Services Online

W-2 Status:
You are currently working on W-2 number 1.


[W-2 Online Help](#)

W-2 Online Form W-2 for Tax Year 2005

Fields marked with an asterisk (*) MUST be completed.

a. Control Number <input type="text"/>		For Official Use Only OMB No. 1545-0008	
b. Employer Identification Number 94 - 2728480		1. Wages, tips, other compensation \$ <input type="text"/>	2. Federal income tax withheld \$ <input type="text"/>
c. Employer's Name, Address, and ZIP code PERMANENTE MEDICAL GROUP INC 1950 FRANKLIN ST 18TH OAKLAND, CA 94612-5103		3. Social security wages \$ <input type="text"/>	4. Social security tax withheld \$ <input type="text"/>
		5. Medicare wages and tips \$ <input type="text"/>	6. Medicare tax withheld \$ <input type="text"/>
		7. Social security tips \$ <input type="text"/>	8. Allocated tips \$ <input type="text"/>
d. Employee's Social Security Number * <input type="text"/>		9. Advance EIC payment \$ <input type="text"/>	10. Dependent care benefit \$ <input type="text"/>
e. Employee's First Name, Middle Initial, Last Name and Suffix: First: <input type="text"/> Middle: <input type="text"/> Last: <input type="text"/> Suffix: <input type="text"/>		11. Nonqualified plans: Section 407 distributions or contributions \$ <input type="text"/> Section 408 distributions or contributions \$ <input type="text"/>	
f. Employee's Address: Address Line 1: <input type="text"/> Address Line 2: <input type="text"/> City: <input type="text"/> U.S. Address OR a Foreign Address: Country: <input type="text"/> United States State: <input type="text"/> Province: <input type="text"/> Zip / Postal Code: <input type="text"/> Zip Ext (U.S. only): <input type="text"/>		12a. Code: <input type="text"/> 12b. Code: <input type="text"/> 12c. Code: <input type="text"/> 12d. Code: <input type="text"/> 12e. Code: <input type="text"/> 12f. Code: <input type="text"/> 12g. Code: <input type="text"/> 12h. Code: <input type="text"/> 12i. Code: <input type="text"/> 12j. Code: <input type="text"/> 12k. Code: <input type="text"/> 12l. Code: <input type="text"/> 12m. Code: <input type="text"/> 12n. Code: <input type="text"/> 12o. Code: <input type="text"/> 12p. Code: <input type="text"/> 12q. Code: <input type="text"/> 12r. Code: <input type="text"/> 12s. Code: <input type="text"/> 12t. Code: <input type="text"/> 12u. Code: <input type="text"/> 12v. Code: <input type="text"/> 12w. Code: <input type="text"/> 12x. Code: <input type="text"/> 12y. Code: <input type="text"/> 12z. Code: <input type="text"/>	
16. Employer's State ID number \$ <input type="text"/>		17. State income tax \$ <input type="text"/>	
18. State wages, tips, etc. \$ <input type="text"/>		19. Local income tax \$ <input type="text"/>	
20. Locality name <input type="text"/>			
Options			
<input type="button" value="New W-2"/>		Keep this W-2 and enter a new one.	
<input type="button" value="Done"/>		Keep this W-2 and review a list of W-2s you have entered.	
<input type="button" value="Cancel"/>		Abandon this W-2 and review a list of W-2s you have entered.	

Filing Corrections (W-2c)

- Electronic W-2c Online 
 - 5 or fewer
 - most recent closed year only
- 250+ W-2c's for most recent closed year requires MMREF-2 electronic or magnetic media file
- Paper – Use Dec. 2002 version
 - Includes State and local fields
 - One per page
 - IRS Pub. 1223 (substitute specs)


June 28, 2005

Name / SSN Mismatches

- 240 million W-2s processed yearly
 - 97% valid \Rightarrow posted to employee lifetime earnings records
 - 3% mismatch \Rightarrow Earnings Suspense File
 - SSA sends notice to each employee (using address employer put on W-2)
- and*
- SSA sends notice to employers who have a high % of mismatches

June 28, 2005

Employer Mismatch Notice

- “Code V” Notice to employers who:
 - report more than 10 W-2’s, *and*
 - mismatches exceed $\frac{1}{2}$ of 1% of total W-2s in report (0.005 x total number)
- Please file any W-2c’s within 60 days
 -  Use W-2c Online!
- Document failed efforts and keep 4 years
- Use EVS to avoid future mismatches

June 28, 2005

Employee Verification Service

- Matches EE data with SSA records
Name, SSN, DOB, gender
- Phone (5) or local SSA office (50)
- Over 50 – paper list, tape, or diskette
 - Register first
 - See “Social Security Number Verification” at www.socialsecurity.gov/employer
- **Website based SSNVS is here!**

June 28, 2005

What is SSNVS?

- Allows employers to verify the name and SSN of a hired employee with Social Security (SSA) over the Internet
- **Cannot** be used as part of the prehiring process
- Only tells you if name & Social Security number match SSA's records
- Don't use to take adverse actions against an employee
- Provides an indicator if Social Security number belongs to a deceased person

Two Methods for using SSNVS

- Direct keying onto SSA's website
 - Key up to 10 names/SSNs with immediate results
 - Can key multiple screens
- Upload file
 - Can upload up to 250,000 SSNs per file
 - Next business day results

June 28, 2005

Request Activation Code Successful page



Social SecurityOnline

Business Services Online

Social Security's Business Services Online (BSO)

[BSO Home](#) | [BSO Information Links](#) | [Contact SSA](#) | [Keyboard Navigation](#) | [Logout](#)

[BSO Help](#)

What is SSNVS?

Your request

Request(s)
Report Wage
Verify Social
View File/W and Error No

The activation
using the ser
the code. A

- Allows employers to verify the name and SSN of a hired employee with Social Security (SSA) over the Internet
- **Cannot** be used as part of the prehiring process
- Only tells you if name & Social Security number match SSA's records
- Don't use to take adverse actions against an employee
- Provides an indicator if Social Security number belongs to a deceased person

it

il

e

ed

2

Thank You For Using BSO.

[Continue](#)

[Exit](#)

[BSO Home Page](#) | [Request Additional Access](#)

Have a question? Call **1-800-772-6270** to speak with Employer Customer Service personnel.

Two Methods for using SSNVS

- Direct keying onto SSA's website
 - Key up to 10 names/SSNs with immediate results
 - Can key multiple screens

- Upload file
 - Can upload up to 250,000 SSNs per file
 - Next business day results

June 28, 2005

Steps for using SSNVS

1. Register for a PIN and Password
 - Get your activation code from your employer
 - Input activation code (once) to turn on SSNVS
 - Log into Business Services Online with your PIN and password
 - Use SSNVS to verify names and Social Security numbers
 - If a mismatch occurs take appropriate steps
 - If you can't resolve mismatch ask employee to contact Social Security

June 28, 2005



Social SecurityOnline

Business Services Online

Social Security's Business Services Online (BSO)

[BSO Home](#) | [BSO Information Links](#) | [Contact SSA](#) | [Keyboard Navigation](#) | [Logout](#)

[SSNVS OnLine Help](#)

SSN Verification

	*SSN (999999999)	*First Name	Middle Name	*Last Name	Suffix	Date of Birth (MMDDYYYY)	Gender (F/M)
1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

You may want to print or save this page BEFORE you submit.

This information will NOT be visible after submission.

This page contains confidential information.

Please keep the printed / saved page in a secure place.

Submit

Clear Form

Have a question? Call **1-800-772-6270** to speak with Employer Customer Service personnel.

For TDD/TTY call **1-800-325-0778**.

SSN Verification Results

Records Submitted **7**

Verified Records **4**

Failed Verification **2**

Deceased **1**

The following data does not match Social Security Administration's records. Follow the link below to find out more information.

[What to do if Names/SSNs don't match.](#)

SSN 999999999	First Name	Middle Name	Last Name	Suffix	Date of Birth M M D D Y Y Y Y	Gender Code F/M	Verification Result
000000001	JANE	Q	PUBLIC	-	12181960	-	1
000000002	JOE	Q	PUBLIC	-	12181959	-	2



The following data matches Social Security Administration's records and our records indicate the person is deceased. For more information, please contact our general SSA information line at 1-800-772-1213 (TDD/TTY 1-800-325-0778) or contact your local Social Security office. To find the office nearest you, use our Field Office Locator at <http://s3abaca.ssa.gov/pro/fo/fo-home.html>.

SSN 999999999	First Name	Middle Name	Last Name	Suffix	Date of Birth M M D D Y Y Y Y	Gender Code F/M
000000003	JOHN	Q	PUBLIC	-	-	-

[Verify More SSNs](#)



Verification Result Status Codes

Code	Description
1	SSN is not in Social Security Administration's records
2	Name and DOB match; Gender Code does not
3	Name and Gender Code match; DOB does not
4	Name matches; DOB and Gender Code do not
5	Name does not match; DOB and Gender Code not checked

ITIN

- Individual Taxpayer Identification Number
9xx-7x-xxxx
9xx-8x-xxxx
- Not valid for U.S. employment
- Non-citizen ID number for tax filing of *non-work* income
- Apply for ITIN on IRS Form W-7

ITIN or “Bad” SSN on W-4?

- Request correct SSN from employee
- If no SSN available by W-2 time
 - Do *not* change SSN to zeroes
 - Do use W-4 SSN on W-2 (including E-File)
- File W-2c (E-File preferred) if SSN becomes available later

No SSN by W-2 Time?

- Paper Filers
Enter "Applied For" on all copies
- Electronic and Diskette Filers
Enter
 - "Applied For" on employee and employer copies
 - all zeroes in W-2 Online or MMREF-1
- File W-2c (E-File preferred) after employee receives her/his SSN

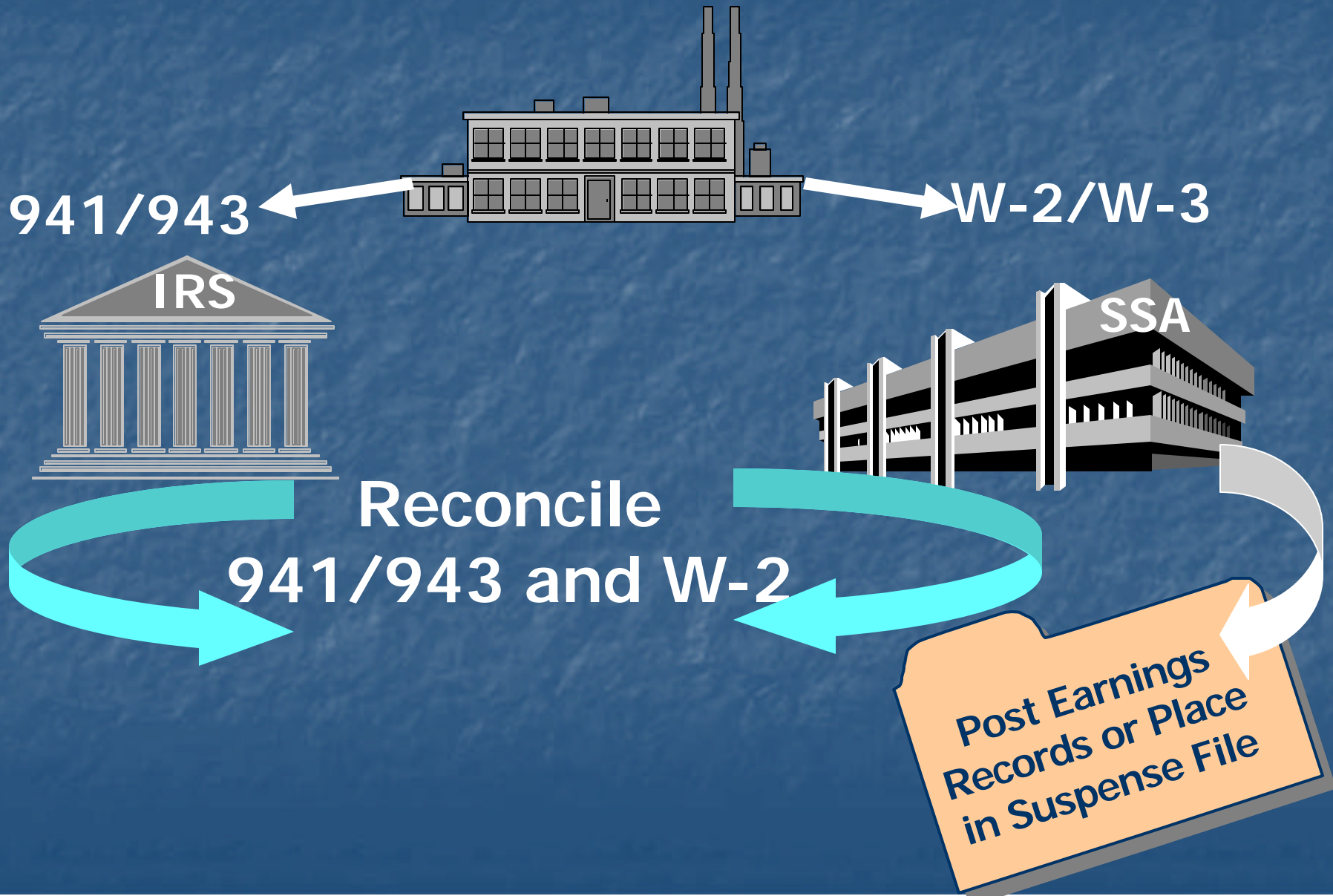
June 28, 2005

Basic Pilot

- Dept. of Homeland Security and SSA pilot
- Now web-based and nationwide
- Participating employers verify all new hires
- Checks both taxpayer ID information and employee's I-9 information
- Voluntary ? to enroll, contact DHS at (888) 464-4218

June 28, 2005

"Check & Balance"



Items Reconciled

*W-2 \$ totals for an EIN must equal
941 / 943 \$ totals for the EIN*

Social Security

- ✓ Wages
- ✓ Tips
- ✓ Tax Withheld

Medicare

- ✓ Wages and Tips
- ✓ Tax Withheld

- ✓ Federal Income Tax Withheld
- ✓ Advance EIC Payment

- If W-2 is *less* than 94x – SSA sends notice (Nov-Feb for prior tax year)
- If W-2 is *more* than 94x – IRS sends notice

June 28, 2005

Report Your Findings!

- Complete Social Security's bar-coded questionnaire with your findings and return it to the special PO Box without delay. (*Social Security refers unresolved inquiries to IRS for enforcement!*)
- See "Employer Reconciliation Process" at [*www.socialsecurity.gov/employer*](http://www.socialsecurity.gov/employer) for more advice

June 28, 2005



Free electronic newsletter for **NEW**

- Social Security Business Services Online PIN (Personal ID Number) holders
- Electronic W-2 Filers
- Others who subscribe by selecting "W-2 News Subscribe Today" at www.socialsecurity.gov/employer



On other topics

- Subscribe and select topics at www.socialsecurity.gov

June 28, 2005

Social Security Statement

- Provides lifetime earnings summary & Social Security benefit estimates
- Mailed automatically each year
 - To workers Age 25+
 - 3 months before birthday
- Earnings amounts current (2 weeks)
- More information at
www.socialsecurity.gov/mystatement

June 28, 2005

State/Local Gov't New Hires

- Social Security Protection Act of 2004 (Pub. L. 108-203)
- See www.socialsecurity.gov/form1945
Windfall Elimination Program
Government Pension Offset
- Employee signs Form SSA-1945
"Statement Concerning Your Employment
in a Job Not Covered by Social Security"
before employment begins
- Submit a copy of the signed form to the
pension-paying agency



June 28, 2005

Non-Judicial Garnishment



NEW

- Debt Collection Improvement Act of 1996 (DCIA) Pub. L. 104-134
- To collect Social Security benefit overpayment (debt)
- Employer letters begin April 2005
- Employers must *not* use the order as a basis to fire or take disciplinary action
- SSA phone number on order for questions

June 28, 2005

Apply *Online* for Benefits

Choose “Online Claims and Services” at
www.socialsecurity.gov

Social SecurityOnline

www.socialsecurity.gov

Online Claims & Services

Home

Questions?

How to Contact Us

Search



What You Can Do Online

Updated: January 31, 2005

Use our Online Services: (All times ET)

Weekdays 5 AM - 11 PM

Saturday 5 AM - 11 PM

Sunday 8 AM - 11:30 PM

5 AM - 11 PM on these holidays:

New Years Day

Independence Day

Thanksgiving Day

Christmas Day

Hours for [all other holidays](#) are:

5 AM - 11 AM

Encryption Notice: We're
sorry, but if your browser can't

[See if you qualify](#)

[Request your earnings record](#)

[Apply for benefits](#)

[If you get benefits...](#)

[If you have a password...](#)

[Use Business Services](#)

[Find a job with Social Security](#)

See if you qualify for benefits

- [Find out what Social Security benefits you can apply for](#)
Use our screening tool to help identify all the different Social Security programs for which you may be eligible.
- [Estimate your benefit amounts.](#)



Visit [Password Services](#)
if you

How to Reach Social Security

Employer Issues

Select “How To Reach Us” at
www.socialsecurity.gov/employer

Employer Reporting Service Center
(800) 772-6270

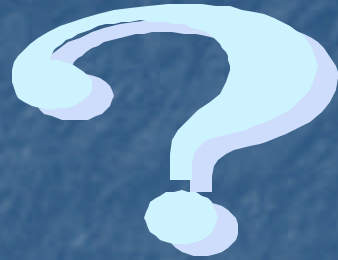
General Inquiries

(Name change, apply for benefits, etc.)

www.socialsecurity.gov

(800) 772-1213

June 28, 2005



Patricia.A.Hayes@ssa.gov

312-575-4235

June 28, 2005